



January 2016

## Standard Audit File – As part of the process of public consultation, the Ministry of Finance has presented a draft of logical structures in the form of electronic tax records and accounting documents for discussion

On 23 December 2015 the Ministry of Finance (MF) issued the drafts of the logical structures in the form of electronic tax records and accounting documents that constitute the Standard Audit File (SAF).

These drafts describe the scope and data format which tax authorities will be empowered to demand from large companies from 1 July 2016.

### **The scope of data covered by the SAF**

The projects of SAF logical structures are divided into 7 structures:

Structure 1 - accounting records

Structure 2 - bank statements

Structure 3 - storage

Structure 4 - VAT purchase and sales ledger

Structure 5 - VAT invoices

Structure 6 - revenue and expense ledgers

Structure 7 - revenue registry

Each section of the structure contains data which identifies the taxpayer, their accounting system and the creator of the software that has been used to create the SAF.

Furthermore, each of the structures includes specific data for each different type of tax, for example - tax rates, identification number for intra-community transactions, the amount of revenues for the purpose of income taxes or information that identifies contractors as well as documentation.

The drafts of structures were published in xsd format which requires professional software to open. However, the MF also published a version of the structures in PDF format which may be helpful in learning more about the scope of information which is required for each structure.

The structures are available on the MF website in the following section: Kontrola Skarbowa/Działalność/Jednolity Plik Kontrolny <http://www.mf.gov.pl/pl/kontrola-skarbowa/dzialalnosc/jednolity-plik-kontrolny>

### **Public consultations**

During the process of work on the SAF, the Ministry of Finance has arranged for preliminary public consultations regarding the draft structures to take place.

Comments (both technical and content-related) can be submitted until 26 January 2016 in electronic form to the following e-mail address: [jpk@mfgov.pl](mailto:jpk@mfgov.pl)

### **How can we help?**

In the near future, KPMG experts will prepare a clear and readable summary of data necessary to prepare an appropriate SAF that includes the 7 structures published by MF.

Based on this information, you will have the opportunity to assess if your existing accounting systems will be able to generate the appropriate data, and also to potentially submit comments to the MF.

We will be pleased to provide help with such a verification and also with submission of your comments in MF.

We at KPMG will also gather information from many entities regarding the proposed structure, and submit our own comments to the MF, with the aim of ensuring any modifications made are favourable to taxpayers.

KPMG is ready to support you also in the next stages of implementing the SAF, both with regard to tax advisor as well as IT and technical support. Please let us know if you would like to discuss further.

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